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May 25, 2001  
OFFICE OF THE  
EXECUTIVE SECRETARY

Mr. David Waddell  
Executive Secretary  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

RE: Docket No. 97-00888 (Universal Service Proceeding)  
UTSE Revised Revenue Benchmark and USF Support

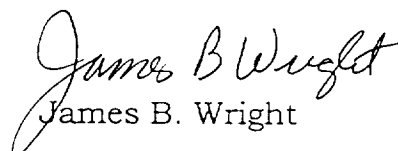
Dear Mr. Waddell,

Pursuant to the decision of the Directors made at the May 15, 2001 Directors Conference in the above referenced case, enclosed for filing are an original and thirteen copies of United Telephone-Southeast, Inc.'s Revised Revenue Benchmark. As directed, the Revenue Benchmark now includes the per line support received from the federal CALLS plan.

For ease of reference, also enclosed are fourteen copies of a schedule which reflects United's revised annual USF support calculation resulting from the revised revenue benchmark.

Please note that this information is considered proprietary and as such is subject to the provisions of the Protective Order entered in this case. If you have any questions, please contact me or Laura Sykora at 919-554-7323.

Sincerely,

  
James B. Wright

Cc: Dennis Wagner  
Laura Sykora  
Kaye Odum  
Parties of Record (with enclosures)